

## NE Dept. of Revenue Property Assessment Division -- 2025 CERTIFIED SCHOOL ADJUSTED VALUE REPORT, pursuant to Neb. Rev. Stat. 79-1016

2025 Adjusted value by "SCHOOL SYSTEM", for use in 2026-2027 state aid calculations  
DO NOT USE THIS REPORT FOR LEVY SETTING PURPOSESBY SCHOOL SYSTEM  
OCTOBER 10, 2025

SCHOOL SYSTEM : # 55-0145 WAVERLY 145

System Class : 3

Cnty #	County Name	Base school name	Class	Basesch	Unif/LC	U/L				2025 Totals
13	CASS	WAVERLY 145	3	55-0145						UNADJUSTED
2025	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral		UNADJUSTED
Unadjusted Value ==>	7,886,479	3,861,188	1,314,032	274,763,657	16,932,940	5,568,930	190,404,350	0		500,731,576
Level of Value ==>			94.92	92.00	97.00		71.00			
Factor			0.01137800	0.04347826	-0.01030928		0.01408451			
Adjustment Amount ==>			14,951	11,946,246	-174,509		2,681,752			
* TIF Base Value				0	5,535		0			ADJUSTED
13 Cnty's adjust. value==> in this base school	7,886,479	3,861,188	1,328,983	286,709,903	16,758,431	5,568,930	193,086,102	0		515,200,016
Cnty #	County Name	Base school name	Class	Basesch	Unif/LC	U/L				2025 Totals
55	LANCASTER	WAVERLY 145	3	55-0145						UNADJUSTED
2025	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral		UNADJUSTED
Unadjusted Value ==>	86,106,805	27,027,309	15,078,327	1,403,029,800	142,595,900	29,266,261	562,785,139	0		2,265,889,541
Level of Value ==>			94.92	97.00	95.00		75.00			
Factor			0.01137800	-0.01030928	0.01052632		-0.04000000			
Adjustment Amount ==>			171,561	-14,380,746	913,227		-22,511,406			
* TIF Base Value				8,097,700	55,839,400		0			ADJUSTED
55 Cnty's adjust. value==> in this base school	86,106,805	27,027,309	15,249,888	1,388,649,054	143,509,127	29,266,261	540,273,733	0		2,230,082,177
Cnty #	County Name	Base school name	Class	Basesch	Unif/LC	U/L				2025 Totals
66	OTOE	WAVERLY 145	3	55-0145						UNADJUSTED
2025	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral		UNADJUSTED
Unadjusted Value ==>	987,577	1,535,841	351,443	84,120,769	148,297	2,048,392	28,016,715	0		117,209,034
Level of Value ==>			94.92	92.00	93.00		71.00			
Factor			0.01137800	0.04347826	0.03225806		0.01408451			
Adjustment Amount ==>			3,999	3,657,425	4,784		394,602			
* TIF Base Value				0	0		0			ADJUSTED
66 Cnty's adjust. value==> in this base school	987,577	1,535,841	355,442	87,778,194	153,081	2,048,392	28,411,317	0		121,269,844

\*TIF = Tax Increment Financing; TIF Base value is included in the taxable value, however it must remain unadjusted, therefore it is backed out prior to calculating the adjustment amount & then added back to the total adjusted school value. TIF Excess Value is never included in the taxable value for schools.  
Factors rounded for display. Agland adjusted to 72%, other real property adjusted to 96%.

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78	SAUNDERS	WAVERLY 145	3	55-0145			UNADJUSTED		
2025	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs, Farmsite, & Non-AgLand	Agric. Land	Mineral	
Unadjusted Value ==>	2,162,897	169,968	40,073	3,523,782	0	1,612,869	6,537,549	0	14,047,138
Level of Value ==>			94.92	92.00	0.00		72.00		
Factor			0.01137800	0.04347826					
Adjustment Amount ==>			456	153,208	0		0		
* TIF Base Value				0	0		0		ADJUSTED
78 Cnty's adjust. value==> in this base school	2,162,897	169,968	40,529	3,676,990	0	1,612,869	6,537,549	0	14,200,802
System UNadjusted total==>	97,143,758	32,594,306	16,783,875	1,765,438,008	159,677,137	38,496,452	787,743,753	0	2,897,877,289
System Adjustment Amnts=>			190,967	1,376,133	743,502		-19,435,052		-17,124,450
System ADJUSTED total==>	97,143,758	32,594,306	16,974,842	1,766,814,141	160,420,639	38,496,452	768,308,701	0	2,880,752,839

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